	HMO MC RESERVE % TOTAL RESERVE	HMO MC RESERVE % TOTAL RESERVE	62.60% 0	0 62.60% 0	
	NO FAULT RESERVE % TOTAL RESERVE	NO FAULT RESERVE % TOTAL RESERVE	188,621 53.00% 99,969	84,209 53.00% 44,631	
	MEDICARE REHAB RESERVE % TOTAL RESERVE	MEDICARE REHAB RESERVE % TOTAL RESERVE	30.00%	997 30.00% 299	
	BLUE CROSS P/C RESERVE % TOTAL RESERVE	BLUE CROSS P/C RESERVE % TOTAL RESERVE	595,140 50.00% 297,570	94,042 50.00% 47,021	
	MEDICARE SNF RESERVE % TOTAL RESERVE	MEDICARE SNF RESERVE % TOTAL RESERVE	663 71.90% 477	1,619 71.90% 1,164	
	PENDING MA RESERVE % TOTAL RESERVE	PENDING MA RESERVE % TOTAL RESERVE	0 %00:68 0	646 89.00% 575	
	MEDICARE RESERVE % TOTAL RESERVE	MEDICARE RESERVE % TOTAL RESERVE	1,393,153 82.00% 1,142,386	802,222 82.00% 657,822	
	COMMERCIAL RESERVE % TOTAL RESERVE	COMMERCIAL RESERVE % TOTAL RESERVE	606,785 18.00% 109,221	285,942 18.00% 51,470	
	SELF PAY RESERVE % TOTAL RESERVE	SELF PAY RESERVE % TOTAL RESERVE	596,703 17.00% 101,439	248,964 17.00% 42,324	
	BLUE CROSS CASH RESERVE % TOTAL RESERVE	BLUE CROSS CASH RESERVE % TOTAL RESERVE	656 45.00% 295	209 45.00% 94	
	POLICE & FIRE RESERVE % TOTAL RESERVE	POLICE & FIRE RESERVE % TOTAL RESERVE	256 57.00% 146	550,349 57.00% 313,699	
~ 1	DEL VAL HMO RESERVE % TOTAL RESERVE	DEL VAL HMO RESERVE % TOTAL RESERVE	0 %00.59 0	0 900.59 0	
00.40	MEDICAL ASST RESERVE % TOTAL RESERVE	MEDICAL ASST RESERVE % TOTAL RESERVE	532,678 85.00% 452,776	101,189 .85.00% 86,011	

\$4,078,039	\$8,081,595 \$4,078,039		
2,559	7,642	TOTAL RESERVE	TOTAL RESERVE
100.00%	100.00%	RESERVE %	RESERVE %
2,559	7,642	CHARITY CARE	CHARITY CARE
62,809	367,322	TOTAL RESERVE	TOTAL RESERVE
64.00%	64.00%	RESERVE %	RESERVE %
102,826	573,941	KEYSTONE EAST	KEYSTONE EAST
74,702	62,875	TOTAL RESERVE	TOTAL RESERVE
42.00%	45.00%	RESERVE %	RESERVE %
177,863	149,702	MANAGED MEDICAID	MANAGED MEDICAID
252,084	216,644	TOTAL RESERVE	TOTAL RESERVE
48.00%	48.00%	RESERVE %	RESERVE %
525,175	451,341	WORKMENS COMP	WORKMENS COMP
45,289	(1,057)	TOTAL RESERVE	TOTAL RESERVE
100.00%	100.00%	RESERVE %	RESERVE %
45,289	(1,057)	MCP CARE	MCP CARE
359,006	900,446	TOTAL RESERVE	TOTAL RESERVE
69.00%	%00.69	RESERVE %	RESERVE %
520,29	1,304,995	НМО	НМО

		ERR	80	80	80		20	0× 5	96						
	иуѕ	ERR	>360	S 0	20	9360		2 8	06						
	Elkins Pk (In Patient) Aging by Major Payor > 180 days 16/30/96	ERR	181-360 S0	8 0	20	181.360	08	0, 0	2						
	Elkins Pk (In Patient) Aging by Major Payo 06/30/96	Net BlueCro	ОМН	Reserve	Net HMO		Other	Keserve	net Other						
365+	\$1,634,719 \$181,707 \$82,933 \$864,654 \$1,017,709	\$3,781,722 >365	\$0.00 \$864,654.45 \$32,611.37	\$90,560.00	\$9,272.66	\$65,472.00 \$535.00 \$613.482.46	\$82,932.70	\$1,252,408.13 (\$62.00)	\$91,734.05	\$0.00 \$0.00	\$6,298.00	\$56,060.00 \$201.826.69	\$25,675.00	\$345,006.00	\$3,781,722.11
RESERVE: 180 - 365	\$654,943 \$169,597 \$66,036 \$45,647 \$400,644	\$1,336,867 Reserves 181-365	\$808.37 \$45,646.70 \$31,809.55	\$96,061.05	\$2,477.75	\$70,042.55 \$1,439.05 \$182,540.05	\$66,035.99	\$513,018.14 \$3,088.90	\$39,175.65	\$0.00 \$0.00	\$27,096.30	\$97,040.21	\$3,493.50	\$41,925.19	\$1,336,867.19
365+	\$1,634,719 \$181,707 \$82,933 \$864,654 \$1,017,709	\$3,781,722 >365	\$0.00 \$864,654.45 \$32,611.37	\$90,560.00	\$9,272.66	\$65,472.00 \$535.00 \$613,482,46	\$82,932.70	\$1,252,408.13 (\$62.00)	\$91,734.05	\$0.00 \$0.00	\$6,298.00	\$56,060.00	\$25,675.00	\$345,006.00	\$3,781,722.11
A/R NET: 180 - 365	\$770,522 \$199,526 · \$77,689 \$53,702 \$471,346	\$1,572,785 A/R 181-365	\$951.02 \$53,702.00 \$37,423.00	\$113,013.00	\$2,915.00	\$82,403.00 \$1,693.00 \$214.753.00	\$77,689.40	\$3,634.00	\$46,089.00	\$0.00 \$0.00	\$31,878.00	\$114,164.95	\$4,110.00	\$49,323.75	\$1,572,784.93
EPPI. In Patient	Medicaid HMO Medicare BC Other	/ Financial Class	MA Application Blue Cross Commercial	HMO Patient Contracts	Self Pasy	HMO Reguar Self Pay	Hill Burton	Medicald Bad Debt	Self Pay	Workers Comp MA Applic	Charity	MCP Care Health Partners	Other HMO	Mnagaed MA	
EPPI- In Patient	Medicaid HMO Medicare BC Other	Financial Class	MA Application Blue Cross Commercial	HMO	Self Pasy	HMO Reguar Self Pay	Hill Burton	Medicaid Bad Debt	Medicald Self Pay	Workers Comp MA Applic	Charity	MCP Care Health Partners	Other HMO	Mnagaed MA	

EXHIBIT 4023

Working Paper Name:

Bucks Inpatient Bad Debt Analysis

Working Paper Reference:

<u>..</u>70053-454

Working Paper Type 4:

OLE, Prepared by Client

BUCKS COUNTY HOSPITAL

INPATIENT BAD DEBT RESERVE CALCULATION

06/30/96

PBC

Completed

Completed By: Last Modified By: Brian W. Christian

Date: 09/17/96 10:37:17 AM

Mark D. Kirstein

Date: 10/03/96 12:34:46 AM

Reviewed

Mark D. Kirstein

Mark for Deletion

Modification History:

Brian W. Christian

DEPOSITION

BUCKS COUNTY HOSPITAL INPATIENT BAD DEBT RESERVE CALCULATION		Note: The reserve calculation below is based on the aged by final billed date methodology.	Iculation belo	w is based o	n the aged b	y final billed	date				
06/30/96 PBC		u o									
CLASS	TOTAL	& DNFB (NET)	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
	(4)	(4) + (7)=								-	
	45.217	0	0	2,808	9,296	13,123	14,082	4,997	911	0	0
A MEDICAID	6,625		0	1,169	765	236	2,124	1,631	200	0	=
D DOMAGED IN	18 254	-I- A 130	1,287	1,850	1,951	1,572	30	1,061	10,373	0	0
		(1) • (2)= 0	862	418	70	(293)	1,461	955	220	0	0
D DIRECT CONTRACTING			0	0	0	0	0	0	0	0	=
	42 991		0	15,180	13,763	5,581	3,594	3,700	1,173		0
H HMC (CONCINE)	28.765		0	0	10,630	1,081	0		16,468		0
TATIENT CONTRACTS	53,595		0	5,302	13,881	5,533	961	-	17,307	0	0
M MCCARC	10,612		0	1,214	75	872	1,060		0		0
N MANAGED IMA	20,01		0	2,752	6.074	10,489	14,202	•	4,748		O .
F PPO-PREPERSED PROVIDER	822 886	45 980	124.933	117,158	77,555	201,680	87,187	89,400	78,992		0
U SELF FAT W WORKERS COMP/NO FAULT	0		0	0	0	0	0		0	0	0
										•	(
REQUIRED RESERVE	1,113,509	46,110	127,082	147,851	134,061	239,875	124,701	162,937	130,893	9	0
A. Commercial reserve is calculated based on gross A/R less estimated contractual percentage.	sed on gross A	R less estimated contr	actual perce	ıntage.							
(1) . (2) . (80%)		Note: The reserve calculation below is based on the aged by discharge date	alculation belo	ow is based o	on the aged I	oy discharge	date				
		olobodiem									

(4) . (5) . (80%)

		methodology.									
. CLASS	TOTAL	INHOUSE & DNFB (NET)	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
	-=(3) • (5) -= (3) • (5)		_	5 120	9 7 14	10 349	9.757	21.436	16,245	-	0
A MEDICAID	1,79,7	0 0	0 0	1 411	322	444	2,595	1,631	700	0	0
B BLUE CROSS	7	25.0	983	2 091	2.426	1.448	2,374	1,061	10,373	0	0
C COMMERCIAL"		g <	862	418	02	(293)	1,461	955	220	0	9
D DIRECT CONTRACTING	2 2		3		c	Ò	0	0	0	0	0
F CHARITY CARE	0 00 10	o c	o c	18 306	10 044	8.281	6.276	14,487	135	0	0
н нмо	0,50,70	> <	o c	000	· C	11 712	0	262	16,838	0	0
I PATIENT CONTRACTS	118,82	0 0	o c	6.406	7 308	14 194	782	5.762	30,841	0	0
M MEDICARE	65,293		0 0	905	363	566	1.053	3,193	9,038	0	0
N MANAGED MA	14,8/1		o c	300	3 918	6 208	21 674	17, 103	47,545	0	J
P PPO-PREFERRED PROVIDER	99,845	75 000	100 210	130,897	43.804	159 213	90.778	132,406	149,207	0	=
U SELF PAY	861,503	43,900	617,601	000		1				0	0
W WORKERS COMP/NO FAULT	구 0	0	0	>	>	5	>	•	•	•	
	1 232 158	46,110	111,064	168,974	77,969	211,854	136,751	198,296	281,140	0	0
ACCOUNT OF THE PROPERTY IN)) . [1]	•									

A- Commercial reserve is calculated based on gross A/R less estimated contractual percentage. (3) * (2) * (80%)

Reserve difference due to change in historic aging methodology:

Reserve using final billed aging Reserve using discharge date

1,113,509 1,232,158

Although there is a difference between the reserves, because of the change in aging methodology, C&L does not propose an entry. C&L has prepared an additional analysis that uses AGH resrve percentages and the client has booked an additional reserve for bad debt. (118,649) 1

1,113,509 **(6)** 1,424,444 sum of (7) Invision- Inpatient reserve for uncoll. accts. Patcom- Inpatient reserve for uncoll. accts.

Total calculated bad debt reserve

2,537,953 53-461

3

BUCKS COUNTY HOSPITAL ACCOUNTS RECEIVABLE AGING - INPATIENT June 30, 1996

AGED FROM FINAL BILL DATE

	TOTAL	IH & DNFB (NET)	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
1 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(1)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
MEDICAID	996,576	204,985	256,262	56,157	185,918	131,232	140,818	19,989	1,215	0 -	0
BLUE CROSS	227,034	36,984	82,641	58,458	15,308	4,717	21,235	6,525	1,166	0	0
COMMERCIAL	357,080	16,254	160,826	77,094	40,653	19,652	249	5,306	37,046	0	0
DIRECT CONTRACTING	104,213	0	86,166	8,367	704	(1,956)	7,307	3,184	440	Ö	0
CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0
H HMO (USHC/KHPE)	1,436,006	155,122	592,549	303,598	275,254	55,809	35,942	14,799	2,933	0	0
PATIENT CONTRACTS	40,941	0	0		17,717	1,802	0	836	20,585	0	0
M MEDICARE	1,832,813	318,125	796,873	265,093	277,625	69,165	609'6	53,055	43,268	0	0
N MANAGED MA	116,541	4,035	37,844	24,281	1,496	8,723	10,597	29,565	0	0	0
PPO-PREFERRED PROVIDER	599,282	61,362	141,520	55,039	60,738	69,928	56,809	142,015	11,871	0	0
U SELF PAY	1,535,441	91,960	249,867	234,315	155,109	403,360	174,374	127,715	98,741	0	0
W WORKERS COMP/NO FAULT	101,694	0	15,383	43,924	15,976	11,878	18	(80)	14,595	0	0
TOTAL	7,347,620	888,827	2,419,931	1,126,326	1,046,498	774,310	456,959	402,910	231,859	0	0

(1) Amounts were traced into the Invision system generated report.

AGED BY DISCHARGE DATE

186,440 102,407 194,281 103,491 70,569 70,530 6,432 8,76 122,905 87,144 50,539 18,099 86,166 8,367 704 (1,956) 0 0 0 0 510,017 366,115 200,889 82,812 0 0 19,519 757,061 320,298 146,169 177,429 37,844 18,527 7,250 2,988 126,824 67,973 39,175 41,383 218,438 261,793 81,608 318,425	(3) 204,985 186, 36,984 70, 16,254 122, 0 86, 0 86, 0 86, 0 86, 0 86, 0 86, 155,122 510, 0 0
194,281 6,432 50,539 704 0 200,889 0 146,169 7,250 39,175 87,608	440 569 905 166 0 017
6,432 50,539 704 0 200,889 0 146,169 7,250 39,175 87,608	569 905 166 0 0 0 0
87,144 50,539 8,367 704 0 0 366,115 200,889 0 0 320,298 146,169 18,527 7,250 67,973 39,175 261,793 87,608	905 166 0 017 061
8,367 704 0 0 366,115 200,889 0 0 320,298 146,169 18,527 7,250 67,973 39,175 261,793 87,608	166 0 017 0 0
0 200,889 0 146,169 7,250 39,175 87,608	0 017 0 0
200,889 0 146,169 7,250 39,175 87,608	017 0 061
0 146,169 7,250 39,175 87,608	061
146,169 7,250 39,175 87,608	061
7,250 39,175 87,608	
39,175 87,608	844
809'28	824
	438
19,748	383
1,343,295 752,796 782,955	2,131,647

(3)- C&L obtained amounts from the Invision system generated agings.

sum of (4) 4,845,855 Patcom ATB Balance sum of (5)- 6,458,793 Invision ATB Balance 53,456 2,743,240 Invision IH & DNFB Balance 53,450 14,047,888 Total G/L Balance

BUCKS COUNTY HOSPITAL INPATIENT BAD DEBT RESERVE PERCENTAGES

CLASS	INHOUSE & DNFB FIN	0-30/ NAL BILL	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
	,				D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					•	
	%U (7)	%0	5%	2%	10%	10%	25%			100%	
	%0	%0	2%	2%	2%	10%	25%			%02	
D COMMEDIA	2 %	7 %	3%	%9	10%	15%	25%			75%	
C COMMERCIAL	2,4		22%	10%	15%	20%	30%			75%	
	%-004	100%	100%	100%	100%	100%	100%			100%	
F CHARLIT CARE	800	%	%5	%5	10%	10%	25%			%06	
H HMU (USHU/NHPE)	%OS	20%	20%	%09	%09	%02	40%			100%	٠
PATIENT CONTRACTS	800	%	%	5%	8%	10%	20%			%06	
M MEDICARE	? %	%	. v.	2%	10%	10%	25%			%06	
N MANAGED MA	? % 	% S	20.50	10%	15%	25%	30%			%06	
T PTO-TABLENCED TACKIDEN	202	20%	50%	20%	20%	20%	%0 2	80%	%06	100%	
W WORKERS COMP/NO FAULT	%0 -	%0 0	%0	%0	%0	%0	%0			%0	

			Ä	ALLEGHENY UNIVERSITY HOSPITALS	RSITY HOSPIT.	ALS						98-Oct-98	
			BUR PRC	BUCKS COUNTY PROVISION FOR BAD DEBT 06/30/96	AD DEBT						• • •	09:53 AM	
00E	FINANCIAL CLASS	NOT BILLED	0.30	31-60	61-90	91-120	121-150	151-180	181-360	>360	BILLED & UNBILLED TOTAL	BILLED TOTAL	
	INPATIENT TOTALS												
	OHN GARLO	0	0	0	0	0	0	0	2,406	2,448	4,853	4,853	
ď	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00% 0	2.00% 0	2.00% 0	2.00% 0	2.00% 0	10.00% 241	30.00% 734	975	975	
c	SSOGDERING	0	0	0	0	0	0	0	263,977	407,320	671,297	671,297	
0	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00% 0	2.00%	2.00% 0	2.00%	2.00% 0	10.00% 26,398	30.00% 122,196	148,594	148,594	
٠	CONTRACT PAYOR	0	0	0	0	0	0	0	0	11,221	11,221	11,221	
,	ALLOWANCE PERCENT REQUIRED ALLOWANCE	20.00% 0	20.00% 0	20.00% 0	20.00% 0	20.00% 0	20.00% 0	%00.02 0	%00.02 0	2,244	2,244	2,244	
((a) C) ¥ 4 4 4	0	0	0	0	0	0	0	0	0	0	0	
٥	DPA (UP) ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	20.00% 0	85.00% 0	0	0	
	EMBI OVER HEAT TH	0	0	0	0	0	0	0	0	0	0	0	
u	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	5.00% 0	5.00% 0	5.00%	5.00% 0	5.00% 0	2.00% 0	15.00% 0	30.00% 0	0	0	
u	ACH COS EVE	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	15.00% 0	30.00%	0	0	
·)	0	928	0	0	0	0	0	45,904	24,258	71,089	71,089	
•	ALLOWANCE PERCENT REQUIRED ALLOWANCE	15.00% 0	15.00% 139	15.00% 0	15.00% 0	15.00%	15.00% 0	15.00% 0	20.00% 9,181	50.00% 12,129	21,449	21,449	
:	31 MAIL	0	0	0	0	0	0	0	9,251	16,122	25,373	25,373	
E	ALLOWANCE PERCENT	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	2.00% 0	15.00%	4,837	6,224	6,224	
	SW TATOOSTINOS	0	4	0	0	0	0	0	339,539	89,842	429,386	429,386	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	5.00%	5.00% 0	5.00% 0	5.00% 0	2.00% 0	5.00% 0	5.00% 16,977	17,968	34,946	34,946	
-	TWYQ PAI GETER INC PAIN	0	0	0	0	0	0	0	0	0 00	0	0	
.	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	10.00% 0	10.00%	10.00% 0	10.00%	10.00%	10.00% 0	0.00 0	%00.07 0	0	0	
:		0	(6,246)	0	0	0	0	0	0	0	(6,246)	(6,246)	
×	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	.2.00% 0	2.00%	2.00%	2.00%	5.00% 0	30.00% 0	(125)	(125)	

- ₹ ā													
₹ ā	MA APPS	0	0	0 000	0 00%	0	0 00 02	0 00 02	80,181	19,300	99,481	99,481	
Ē	ALLOWANCE PERCENT REQUIRED ALLOWANCE	%00.0/ 0	%/0.00% 0	%00.07 0	%00.07 0	%0.00 0	0.00	0	60,136	19,300	79,436	79,436	
2	MEDICARE	0	(274)	0	0	0	0	0	255,188	324,284	579,198	579,198	
₹₹	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% (5)	2.00% 0	2.00% 0	2.00% 0	2.00% 0	2.00% 0	5.00% 12,759	30.00% 97,285	110,039	110,039	
z	INSUR - SELFPAY	0	(118,201)	0	0	0	0	0	210	7,774	(110,217)	(110,217)	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00% (47,280)	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00%	70.00%	%00'68 9'90'9	(40,525)	(40,525)	
0	SELF PAY	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00% 426	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00% 0	%00.0/ 0	%00.cs 0	426	426	
۵.	SELF PAY	0	8,569	0	0	0	0	0 00	98,867	(46,974)	60,462	60,462	٠
∢ 않	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00% 3,428	40.00% 0	40.00%	40.00% 0	40.00%	40.00% 0	69,207	(39,928)	32,707	32,707	
a	BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	2.00%	2.00%	2.00% 0	2.00% 0	2.00% 0	%00.01 0	30.00% 0	0	0	
œ	POLICE & FIRE	0	0	0	0	0	0	0	0	2,240	2,240	2,240	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	2.00%	2.00%	2.00% 0	2.00% 0	2:00% 0	5.00% 0	30.00% 672	672	672	
ď	MINO MC OP	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	2.00% 0	2.00%	2.00%	2.00% 0	2.00% 0	10.00%	30.00% 0	0	0	
-	MEDICAL ASST		0	0	0	0	0	0	170,988	80,619	251,608	251,608	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	5.00% 0	5.00% 0	2.00% 0	2.00% 0	%00.c 0	%00.c 0	50.00% 85,494	68,526	154,021	154,021	
-	HMO PA	0	5,463	0	0	0	0	Ō.	398,490	84,856	488,810	488,810	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 109	2.00%	2.00% 0	2.00% 0	2.00%	2.00% 0	10.00% 39,849	30.00% 25,457	65,415	65,415 .	
>	MCP CARE	0		0	0	0	0	0	0	10,169	10,169	10,169	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.00% 0	100.00% 0	100.00% 0	100.00%	100.00%	100.00% 0	%00.001 0	%00.001 0	10,169	10,169	10,169	
3	WORKMENS COMP	0		0	0	0	0	0	80,615	9,738	90,688	90,688	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	10.00% 34	10.00% 0	10.00%	10.00% 0	10.00% 0	10.00% 0	10.00% 8,061	1,948	10,043	10,043	
×	MANAGED MA	0	0	0	0	0	0	0	6,620	3,759	10,379	10,379	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.00%	30.00%	1,790	1,790	
>	KEYSTONE EAST	0		0	0	0	0	0	21,317	31,282	53,395	53,395	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00% 0	10.00% 2,132	30.00% 9,385	11,532	11,532	

0 0 0 0 0 157,490 157,490 157,490 157,490 157,490 157,490 157,490 157,490 100.00% 100.	(108.625) 0 0 0 0 0 1,854,619 1,154,683 2,900,677 2,900,677 (4)	(43,259) 0 0 0 0 0 413,696 437,083 807,520 807,520	39.8% ERR ERR ERR ERR 22.3% 37.9% 0 27.8%	0 0 0 0 0 157,490 157,490 100.00% 100.00 0 0 81,065 76,425 157,490 157,490	(108,625) 0 0 0 0 0 1,773,554 1,078,258 2,743,187 2,743,187	(43,259) 0 0 0 0 0 332,631 360,658 650,030 650,030 (7)	39.8% ERR ERR ERR 18.8% 33.4% 0 23.7%	0-30 31-60 61-90 91-120 121-150 151-180 181-360 >360 TOTAL TOTAL		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	0 0 0 0 1,198 1,198 1,198 1,198 2.00% 2.00% 2.00% 2.00% 2.00% 10.00% 30.00% 0 0 0 0 359 359	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
													%00'S %00'S
0 100.00% 1	0	0	ERR	100.007		0	ERR	NOT BILLED		0 2.00% 0	2.00% 0	0 20.00% 0	0 5.00%
CHARITY CARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	""TOTAL INPATNT A/R BAL	"TOTAL INPATNT REG ALLOW	""RESERVE % OF AR BAL	CHARITY CARE ALLOWANCE PERCENT	AT A/R BAL	***ADJ INPATNT REG ALLOW	"RESERVE % OF AR BAL	FINANCIAL CLASS	REHAB TOTALS	OTHER HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	CONTRACT PAYOR ALLOWANCE PERCENT REQUIRED ALLOWANCE	DPA (O/P) ALLOWANCE PERCENT
2	TOTAL INP	TOTAL INP	RESERVE %	N	negomaDJ iNPATNT A/R BAL	ADJ INPATI	RESERVE S	CODE		∢	æ	υ	٥

CL 000999

	ALLOWANCE PERCENT	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	15.00%	30.00% 0	0	0
u.	ASU COS EYE	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	15.00% 0	30.00% 0	0	0
o	NO FAULT	0	0	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 20.00%	0 20.00%	0	0
	REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
I	CHAMPUS	0	0	0	0	0	0	0 800	0 00 41	0 00 06	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00% 0	5.00% 0	5.00% 0	5.00% 0	2.00% 0	%00.c 0	%00.c	% DO: C1	30.00 0 0	0	0
_	COMMERCIAL INS	0	0	0	0	0	0	0	O àdd	0 80 90	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	%00°5	9.00.c 0	%00.c	%00.07 0	0	0
7	INS AFTER INS PYMT	0	0	0	0	0	0	0	0	0		0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00% 0	%00.02 0	0	0
¥	MEDICARE SNF	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	2.00% 0	2.00% 0	2.00%	2.00% 0	2.00% 0	2.00% 0	2.00% 0	30.00% 0	0	0
د	PENDING MA	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	70.00% 0	70.00% 0	%00.02 0	70.00% 0	70.00% 0	%00:0 <i>0</i>	%00.0/ 0	%00.c/ 0	%00.001 0	0	0
3	MEDICARE	0	0	0	0	0	0	0 800 0	43,168	30,856	74,025	74,025
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	2.00% 0	2.00%	2:00% 0	%00.Z 0	7.00% 0	8.00.7 0	2,158	9,257	11,415	11,415
z	INSUR - SELFPAY	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00% 0	%00.0/ 0	83.00.88 0	0	0
c	SELF PAY	0	0	0	0	0	0	0	0	0	0	0
1	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00% 0	40.00% 0	40.00%	40.00%	40.00%	40.00%	/0.00% 1	85.00% 1	9	9
۰	SELF PAY	0	0	0	0	0	0	0	72	228	300	300
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00% 0	40.00%	40.00% 0	40.00% 0	40.00% 0	40.00% 0	40.00% 0	70.00% 50	63.00% 194	244	244
ď	BLUE CROSS	0	0	0	0	0	0	0	0	0 00	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	2.00% 0	2.00% 0	2.00% 0	2.00% 0	2.00% 0	%00.7 0	%00.01 0	0 0 0	0	0
۵	POLICE & FIRE	0	0	0	0	0	0	0	0	0	0	0
:	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	72.00% 0	2.00% 0	2.00% 0	2.00% 0	5.00% 0	30.00 0	0	0

16.6%

26.4%

7.0%

ERR

ERR

ERR

ERR

,		<u> </u>	_	C	C	C	0	0	0	0	0	0
vo	AMO MC OF ALLOWANCE PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.00%	30.00%	c	c
	REQUIRED ALLOWANCE	0	0	0	0	0	0	>	0	5	-	5
۰	MEDICAL ASST	0	0	0	0	0	0	0 800	0	0 85 00%	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00% 0	%00.s 0	%00.c 0	%00.c 0	%00°C	% 00.0 0	%00.c 0	0	0	0	0
Þ	HMO PA	0	0	0	.0	0	0	0	27,229	10,191	37,420	37,420
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	2.00% 0	2.00%	2.00% 0	2.00% 0	7.00% 0	2,723	3,057	5,780	5,780
>	MCP CARE	0	0	0	0	0	0	0	0	0	0	0
*	ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.00% 0	100.00%	100.00% 0	100.00% 0	100.00% 0	100.00% 0	100.00% 0	,00.001 0	300.001 0	0	0
\$	WORKMENS COMP	0	0	0	0	0	0	0	0	26,118	26,118	26,118
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00% 0	10.00%	10.00% 0	%00.01 0	5,224	5,224	5,224
×	MANAGED MA	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	2.00% 0	2.00%	2.00% 0	2.00% 0	2.00%	00.00 0	30.00% 0	0	0
>	KEYSTONE EAST	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.00%	30.00% 0	0	0
	CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.00% 0	100.00%	100.00% 0	100.00%	100.00% 0	100.00% 0	100.007	0.00.001	100.001 0	0	0
"TOTAL RE	***TOTAL REHAB A/R BAL	0	0	0	0	0	0	0	70,469	68,591	139,061	139,061 (4)
"TOTAL RE	""TOTAL REHAB REQ ALLOW	0	0	0	-	-	-	-	4,933	18,092	23,029	23,029
***RESERVE	""RESERVE % OF A/R BAL	ERR	ERR	ERR	ERR	ERR	ERR	ERR	7.0%	26.4%	0	16.6%
-												
^	CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0
•	ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.00% 0	100.00% 0	100.00% 0	100.00% 0	100.00% 0	100.00% 0	100.00%	100.00% 0	100.00% 0	0	0
**************************************	IB AR BAL	0	0	0	0	0	0	0	70,469	68,591	139,061	139,061
CI	***ADJ REHAB REQ ALLOW	0	0	0	-	-	-	-	4,933	18,092	23,029	23,029 (7)

ALLEGHENY UNIVERSITY HOSPITALS

			OB.	BUCKS COUNTY	, a							08-Oct-98 09:53 AM
			770	06/30/96							BILLED &	BILLED
CODE	FINANCIAL CLASS	NOT BILLED	0:30	31-60	61-90	91-120	121-150	151-180	181-360	>360	TOTAL	TOTAL
	MENTAL HEALTH											
•	ONN GENT	0	0	0	0	0	0	0	6,860	16,845	23,705	23,705
∢	ALLOWANCE PERCENT	2.00%	2.00%	2.00% 0	2.00% 0	2.00% 0	2.00% 0	2.00% 0	10.00% 686	30.00% 5,054	5,739	5,739
		c	0	0	0	0	0	0	92,695	499,878	592,573	592,573
n	BLUE CHOSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00% 0	10.00% 9,270	30.00% 149,963	159,233	159,233
ţ	GOVED TO A CTION	0	0	0	0	0	0	0	0	16,842	16,842	16,842
د	ALLOWANCE PERCENT REGIMED ALLOWANCE	20.00%	20.00% 0	20.00% 0	20.00% 0	20.00%	20.00% 0	20.00% 0	20.00% 0	3,368	3,368	3,368
ı		0	0	0	0	0	0	0	0	0	0	0
۵	DEA (OFF) ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	5.00%	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	20.00% 0	%00.cs	0	0
,		c	0	0	0	0	0	0	0	0	0	0
m	ALLOWANCE PERCENT	5.00%	5.00%	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	15.00% 0	30.00% 0	0	0
	אבל מואבם ארדים וואיני	0	0	0	0	0	0	0	0	0	0	0
<u>.</u>	ASO COS ETE ALLOWANCE PERCENT PEOLIPPO ALLOWANCE	5.00%	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00% 0	15.00% 0	30.08 0	0	0
,		0	0	0	0	0	0	0	0	716	716	716
U	ALLOWANCE PERCENT	15.00%	15.00% 0	15.00% 0	15.00% 0	15.00% 0	15.00% 0	15.00% 0	20.00% 0	50.00% 358	358	358
		0	0	0	0	0	0	0	8,036	6,629	14,665	14,665
x	CHAMPOS ALLOWANCE PERCENT PERIUPED ALLOWANCE	5.00%	5.00% 0	5.00% 0	5.00% 0	5.00%	5.00% 0	5.00% 0	15.00%	30.00% 1,989	3,194	3,194
•		0	0	0	0	0	0	0	41,754	6,178	47,932	47,932
-	COMMERCIAL INS ALLOWANCE PERCENT	10.00%	5.00% 0	5.00% 0	5.00% 0	5.00% 0	5.00%	5.00% 0	5.00% 2.088	20.00% 1,236	3,323	3,323
	אבתחשבת שרדים אינים	c	o	0	0	0	0	0	0	0	0	0
7	INS AFTER INS PYMT ALLOWANCE PERCENT REDUIRED ALLOWANCE	10.00%	10.00%	10.00% 0	10.00% 0	10.00% 0	10.00%	10.00%	10.00%	20.00% 0	0	0
		c	C	0	0	0	0	0	0	0	0	0
¥	MEDICARE SNF ALLOWANCE PERCENT BECHINGED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	5.00% 0	30.00%	0	0
	אבים היינים ארים אינים א	0	0	0	0	0	0	0	82,876	0	82,876	82,876
ب	PENDING MA	1							•			

	ALLOWANCE PERCENT REQUIRED ALLOWANCE	70.00% 0	70.00% 0	70.00% 0	70.00% 0	70.00% 0	70.00% 0	70.00% 0	75.00% 62,157	100.00% 0	62,157	62,157	
3	MEDICARE ALLOWANCE PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	90,224	30.00%	90,224	90,224	
	REQUIRED ALLOWANCE	0	0	0	0	0	0	0	4,511	0	4,511	4,511	
7	INSUR - SELFPAY	0 00 04	0 00 00	0	0 00 07	0	0	0 00 07	0	0 85 00%	0	0	
	REQUIRED ALLOWANCE	0.00	0 0	% 0	0	0	0 0	8,00	0	0	0	0	
0	SELF PAY	0 00%	0 000	0 00 00	0 00 07	0 00 04	0 00 00	0 00 07	0 00 07	0 88 00%	0	0	
	REQUIRED ALLOWANCE	0 0 0	0	0 0	0	0	% O .	0	0	0	0	0	
•	SELF PAY	0 000	0	0 00 04	0 00 07	0 00 07	0 00 00	0	86,737	135,524	222,261	222,261	
	REQUIRED ALLOWANCE	0	0	0	0	0	0	0	60,716	115,195	175,912	175,912	
a	BLUE CROSS	0 800	0 000	0 000	0 800 0	0 000	0	0	0 00	0	0	. 0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	7.00 0 0	%.00.7 0	%.00.7 0	%.00.7 0	%.00.7 0	%.00 0	%00.7 0	0.00	30.00%	0	0	
œ	POLICE & FIRE	O à	0 000	0 00	0 800	0 80	0	0 800 0	0 800	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	%00.7 0	%00.7 0	%.00.2 0	8.00.2 0	7.00% 0	%00.7 0	9.00 % 0	30.00% 0	0	0	
so	HMO MC OP	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	2.00% 0	8.00.7 0	%.00.7 0	%00.7 0	%00.7 0	%00.7 0	0.00%	30.00° 0	0	0	
	MEDICAL ASST	0	0 00	0	0 00 4	0	0 %00 %	0 %00	317,390	157,540	474,930.	474,930	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	% O	0 00	0	80	0	0 0	0	158,695	133,909	292,604	292,604	
2	HMO PA	0 800	(0)	0 800	0 80	0 800	0 80	0 800 0	20,160	46,475	969'99	66,636	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	7.00% 0	%00.7 (0)	%.00.7 0	2.00% 0	%.00.7 0	%.00. 7 0	%.00.7 0	2,016	13,943	15,959	15,959	
_	MCP CARE	0	0	0	0	0	0	0	0	0	0	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.001 0	%00.001 0	%00.001 0	%00.001 0	%00.001 %00.001	%00.001 0	00.001 0	00.00%	%00:001 0	0	0	
2	WORKMENS COMP	0	0	0	0	0	0	0	0	0	o ,	0	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	0.00 0	00.01 0	%0.00 0	%00.01 0	%00.01 0	%00.01 0	%00.01 0	%0.00 0	%00.07 0	0	0	
*	MANAGED MA	O à	0 000	0 800	0 %	0 80	0 800 6	0 000	23,932	54,058	77,990	77,990	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	%.00.7 0	%.00.7 0	6.00.7 0	%.00.7 0	%00.7 0	6.00.2 0	%00.7 0	2,393	16,217	18,610	18,610	
L	KEYSTONE EAST	0 800 0	0 %	0 800	0 800 6.	0 800	0 80	0 %	36,428	9,246	45,674	45,674	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	%00.7 0	%.00.z 0	7.00.7 0	%.00.7 0	6.00.2 0	7.00.7 0	3,643	2,774	6,417	6,417	

•	N	CHARITY CARE	0 00000	0	0 00 001	100.00%	0 100.00%	0 100.00%	0 100.00%		12,369 100.00%	49,095	49,095
	•	ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	36,726		49,095	49,095
			0	0)	0	0	0	0	0	843,817	962,300	1,806,118	1,806,118 (4)
101	AL MEN	TOTAL MENTAL MEALTH ON	0	(0)	0	0	0	0	0	344,106	456,375	800,481	800,481
T01	AL MENTA	TOTAL MENIAL HEALIH REU ALLUM BESERVE % OF A/R BAL	ERR	2.0%	ERR	ERR	ERR	ERR	ERR	40.8%	47.4%		44.3%
			c	c	c	0	0	0	0	36,726	12,369	49,095	49,095
	7	CHARITY CARE ALLOWANCE PERCENT DECLIDED ALLOWANCE	100.00%	100.00%	100.00%	100.00%	100.00% 0	100.00% 0	100.001 0	100.00% 36,726	100.00% 12,369	49,095	49,095
!			0	0)	0	0	0	0	0	160,708	949,931	1,757,023	1,757,023
V	MENIAL	"ADJ MENIAL REALIN AN DAL	0	· (c)	0	0	0	0	0	307,380	444,006	751,386	751,386 (7)
OK	SERVE %	ADJ MENIAL REALITY NEG CECO.	ERR	2.0%	ERR	ERR	ERR	ERR	ERR	38.1%	46.7%	0	42.8%
					ALLEGHENY UNIVERSITY HOSPITALS BUCKS COUNTY PROVISION FOR BAD DEBT	uiversity Hos Y R BAD DEBT	SPITALS						08-Oct-98 09:53 AM
					96/30/96							BILLED &	BILLED
	CODE	FINANCIAL CLASS	NOT BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-360	>360	TOTAL	TOTAL
		OUTPATIENT TOTALS											
				433	0	0			0	120,719	117,735	238,887	238,887
	<	OTHER HIMO ALLOWANCE PERCENT DECIMEO ALLOWANCE	1.26%	72	1.26	1.26%	1.26%	1.26%	1.26% 0	1.26%	1,483	3,010	3,010
			C	2.787	0	0			0	762,954	407,771	1,173,512	1,173,512
	∞	BLUE CROSS ALLOWANCE PERCENT	1.14%		1.14	1.14%	1.14%	1.14%	1.14%	1.14% 8,698	4,649	13,378	13,378
		REQUIRED ALLOWANCE	•	c	0	0				1,047	2,867	3,914	3,914
CI	v	CONTRACT PAYOR ALLOWANCE PERCENT	20.00%	20.00	20.00	20.00	20.00%	20.00% 0	20.00%	20.00% 209	20.00% 573	783	783
Ω		REQUIRED ALLOWANCE). C		-	0	0			0	0	0	0
010	٥	DPA (O/P) ALLOWANCE PERCENT	5.00% 0	5.00	5.00	5.00	5.00	\$.00% 0	5.00% 0	5.00% 0	5.00% 0	0	0
04	ц	REDUKED ALLOWANCE EMPLOYEE HEALTH	0			0	0 00 0	0 00%	0.00%	188 0.00%	(36) 0.00%) 152	152
	,	ALLOWANCE PERCENT	0.00%	°00.00,	0.00%								

CL 001004

		c	c	c	c	c	c	c	c	0	0	0	
	REGUINED ALLOWANCE	>	•	•	>	•	•	•	•	,	1	•	
u.	ASU COS EYE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 2.00% 0	0 5.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 5.00% 0	5.00% 0	0 0	0 0	
9	NO FAULT ALLOWANGE PERCENT REQUIRED ALLOWANCE	0 8.40% 0	51 8.40% 4	0 8.40% 0	0 8.40% 0	0 8.40% 0	0 8.40% 0	0 8.40% 0	144,217 8.40% 12,114	53,116 8,40% 4,462	197,384	197,384	
ı.	CHAMPUS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 4.95% 0	385 4.95% 19	0 4.95% 0	0 4.95% 0	0 4.95% 0	0 4.95% 0	0 4.95% 0	52,759 4.95% 2,612	29,913 4.95% 1,481	83,057	83,057	
-	COMMERCIAL INS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00% 0	258 5.00% 13	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	298,719 5.00% 14,936	95,962 20.00% 19,192	394,939	394,939 34,141	
7	INS AFTER INS PYMT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	431 10.00% 43	431	431	
×	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0	2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	903 2.00% 18	903	903	
٠.	PENDING MA ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 70.00% 0	959 70.00% 671	0 70.00% 0	0 70.00% 0	0 70.00% 0	0 70.00% 0	0 70.00% 0	1,182 70.00% 827	0 70.00% 0	2,141	2,141	
¥	MEDICARE ALLOWANCE PERCENŤ REQUIRED ALLOWANCE	0.68% 0.68%	(858) 0.68% (6)	0 %89:0 0	0 %89.0 0	0 %89:0 0	0 %89:0 0	0 %89:0 0	773,108 0.68% 5,257	365,009 0.68% 2,482	1,137,259	1,137,259 7,733	
z	INSUR - SELFPAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 40.00% 0	1,066 40.00% 426	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	1,066	1,066	
٥	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	0 40.00% 0	1,896 40.00% 758	199 40.00% 80	2,095	2,095	
a .	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 33.60% 0	550 10.00% 55	0 10.00% 0	0 10.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	164,822 30.00% 49,447	123,445 30.00% 37,034	288,817	288,817 86,535	
ø	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00% 0.	0 2.00% 0	0 2.00% 0	2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	1,804 2.00% 36	1,804	1,804	
œ	POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00% 0	0 2.00% 0	0 2.00%	0 2.00% 0	2.00% 0	2.00% 0	2.00% 0	9,900 2.00% 198	9,900	9,900	
ဟ	HMO MC OP	0	0	o	0	0	0	0	0	0	0	0	

	ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0	0	
-	MEDICAL ASST ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 1.00% 0	380 1.00% 4	0 1.00% 0	0 1.00% 0	0 1.00% 0	0 1.00% 0	0 1.00% 0	227,055 1.00% 2,271	147,350 1.00% 1,474	374,785	374,785	
5	HMO PA ALLOWANCE PERCENT	0.68%	1,569	0.68%	0.68%	0 0.68%	0.68%	0 0.68%	1,594,086	1,005,657	2,601,312	2,601,312	
	REQUIRED ALLOWANCE	0	=	0	0	0	0	0	10,840	6,838	17,689	17,689	
>	MCP CARE	0	100 00%	0	100 00%	0	0	100 00%	0	30,735	30,735	30,735	
	REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	30,735	30,735	30,735	
3	WORKMENS COMP	0 2 90%	5.90%	0 2 80%	0 2 80%	0 2:90%	0 2 80%	0 2.90%	394,622	159,048 5.90%	553,721	553,721	
	REQUIRED ALLOWANCE	0	33	0	0	0	0	0	23,283	9,384	32,670	32,670	
×	HMO MC OVER 75	0 00 6	0	0 00%	0 00%	0 00%	0	0 00 0	113,153	147,675	260,828	260,828	
	ALLUMANCE FENCENI REQUIRED ALLOWANCE	0.00	0.00	0.00	0	6.00.2 0	00.7	0 0	2,263	2,954	5,217	5,217	
>	KEYSTONE EAST	0	(123)	0	0 800	0 800	0 800	0 800	536,565	99,022	635,464	635,464	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	0.98% 0	0.98%	0.98% 0	%86.0 0	0.98%	0.98% 0	0.98% 0	5,258	0.98% 970	6,228	6,228	
×	CHARITY CARE	0 000	0	0	0	0	0	100 000	773	533	1,306	1,306	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	00.00	0	0	0.00.00	0	0	0.00	773	533	1,306	1,306	
"TOTAL OU	"TOTAL OUTPATNT AIR BAL	0	7,508	0	0	0	0	0	5,187,865	2,799,039	7,994,412	7,994,412 \$	53-455
"TOTAL OU	"TOTAL OUTPATNT REG ALLOW	0	1,237	0	0	0	0	0	141,067	124,618	266,922	266,922	
RESERVE	"RESERVE % OF AN BAL	ERR	16.5%	ERR	ERR	ERR	ERR	ERR	2.7%	4.5%	3.3%	3.3%	
													•
2	CHARITY CARE	0	0	0	0	0	0	0 200	773	533	1,306	1,306	
	ALLOWANCE PERCENT REQUIRED ALLOWANCE	%00.001 0	100.001 0	%00.001 0	%00.001 0	00.001 0	%00:001 0	%00:001 0	773	533	1,306	1,306	
"ADJ OUTP	*** ADJ OUTPATNT. AR BAL	0	7,508	0	0	0	0	0	5,187,092	2,798,506	7,993,106	7,993,106	
"ADJ OUTP	""ADJ OUTPATNT REQ ALLOW	0	1,237	0	0	0	0	0	140,294	124,085	265,616	265,616 5	53-455
***RESERVE	***RESERVE % OF A/R BAL	ERR	16.5%	ERR	ERR	ERR	ERR	ERR	2.7%	4.4%	3.3%	3.3%	
"NET O/F	"NET O/P REVENUE CALCULATION SPREADSHEET BI	ЗНЕЕТ ВЕС	ELOW.										

EXHIBIT 4024

Filed 07/11/2005

AHERF 06/30/96

Working	Paper	Name:
---------	-------	-------

AHERF Subsequent Receipts Summary

Working Paper Reference:

__]0025-511 OLE

Working Paper Type 4:

AHERF SUBSEQUENT RECEIPTS SUMMARY

06/30/96

Completed

Completed By: Last Modified By: Brian W. Christian

Mark D. Kirstein

Date: 09/20/96 08:35:10 AM Date: 10/03/96 12:34:46 AM

Reviewed

Mark D. Kirstein

Mark for Deletion

Modification History:

Brian W. Christian

DEPOSITION EXHIBIT

AHERF SUBSEQUENT RECEIPTS SUMMARY 06/30/96

AGH Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	17,514,256	32.261.594	14,222,013	0	9.340.095	11,058,436	0	0	84.396.394
07/01/96	44	816,423	7,436	7.800	40,877		6,298	190.835	1,069.713
07/02/96	5.562	839,170	40.256	28,402	68.030	80,296	23.888	16,692	1,102.296
07/03/96	149,209	783,140	13,484	129	46.771	33,643	19,912	16,939	1.063.227
07/05/96	1,387,136	190,226	3,151	46,387	174,122	181,474	13,895	36,596	2.032.987
07/08/96		851,160	160	65,426	288,420	21,870	19,250	33,881	1,280,167
07/09/96		120,553	635,646	28,560	67,932	659	7,231	10,151	870.732
07/10/96	2,105	85,947	25.967	805	108,651	104,686	22,195	14,264	364,620
07/11/96	2,432,715	1.004,028	24,960	20,753	90,367	4,211	9,733	12,908	3,599.675
07/12/96	3,256	682,367	68	8,754	88,630	75.024	14,116	44,938	917,153
07/15/96	624	416,877	61,214	115,707		134,884	26,779	40.184	1.032.505
07/16/96	822	74,271	474	52,057	95,014	13,525		22.286	297,143
07/17/96	1,312	1,332,103	344,031	. 99	176,712	10,743	22,123	47,489	1.934.612
07/18/96	2,127,955	459,547	11,014	362	164,748	768	77,763	9,643	2,851,800
07/19/96	****		38,817	45,904	112,699	443	14,469	7,217	219,549
07/22/96	2,707	799,900	110,504	35,223		87,351	40,240	54,472	1,491.691
07/23/96	126	26,740	159,449	7,304	123,489	125,245	15,153	18,457	475.963
07/24/96	1,969	1,111,945	24,407	19,155	114,147	3,734	31,199	12,498	1,319,054
07/25/96	2,134,586	812,472	4,550	1,232			13,912	11.258	3,437,327
07/26/96	1,767	21,205	7,532	436	163,744	96.935	9,656	17,061	318.336
07/29/96	590	1,731,961	325,771	61,002	314,446	166,462	19,180	36.688	2,656,100
07/30/96	4,744	268,715		14,880	24,943		16,447	17,374	347,103
07/31/96		193,647	50,470	90,552	41,433	281	17,956	32,368	426,707
TOTAL	8.257,229	12.622,397	1,889,361	650,929	3.081,718	1,422,538	480,089	704,199	29,108.460
Remaining Balance									
@7/31/96	9,257,027	19,639,197	12,332,652	(650,929	6,258,377	9,635,898	(480,089)	(704,199)	56,044,911
	47.1%	39.1%	13.3%	ERR	33.0%	12.9%	ERR	ERR	34.5%

Center City Cash Summary

•	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	MO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	19,454.638	28.765.406	22.817.816	0	0 4	14.268,107	0	0 1	15.305.967
07/01/96	218.306		6,663	21,451	183.295	661,424	36.835	102.353	1.230,327
07/02/96	380,757		1,767	78,106	96,836		238	8.819	566.523
07/03/96	159,880	2,348,099	3.069	353	149,091	1,444	353	9.729	2.672.018
07/05/96	5,266		1,627	127,565	51,304	5,667	2,964	13,817	208.210
07/08/96	86,234	1,494	705,269	179,920	336,850	88,502	170	26.007	1,424,446
07/09/96	53,688			78.540	47,625	77,370	26	3.754	261,003
07/10/96	120.608	94,396	248,562	2,214	12,310	74,393		32.479	584,962
07/11/96	98,713			57,070	33,157	1,469,156	1,331	3,369	1,662,796
07/12/96	76,881		131	24,072	199,224			6,089	306.397
07/15/96	81,490	2,241	252,968	318,194	248,212	257,721	25	22.086	1,182,937
07/16/96	181,455			143,157	7,446			9,912	341,970
07/17/96	69,317	2,131,077		273		3,945		8.417	2.236,020
07/18/96	83,879		130	997	105,017	36,909	50	22,764	249.746
07/19/96	120,417			126,236	73,824	5,780		10.361	336,618
07/22/96	98,912		100,423	1,143,397		152,144	8.255	15,709	1.775,791
07/23/96	81,496		6,966	20,087			11,733	13,877	523,844
07/24/96	65,564	158,431	1,240	52,677		31,220	1,148	12,020	374,135
07/25/96	130,364		1,192	3,389		48,601	32,722	8,645	417,618
07/26/96	139,168		180	1,198	· ·	17,938	14,301	17.308	354,664
07/29/96	275,960	3.737	114,154	1,667,754		121,574		14,932	2.430.390
07/29/96	189.201	3,737		40,921		65,340		509	328,418
07/31/96	155.771	2,091,403	1,878	249,019		1,501,315		1,735	4,047,491
TOTAL	2,873,327	6,830,878	1,446,219	4,336,590	2.930,591	4.620,443	113,585	364,691	23.516.324
Remaining Balance @7/31/96	16,581,311	21,934,528	21,371,597	(4,336,590	(2.930.591)	39,647,664	(113,585)	(364,691)	45,235,798
	14.8%	23.7%	6.3%	ERR	ERR	10.4%	ERR	ERR	20.4%

East Falls/EPPI Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	10.587.950	16,394,931	37,556,848	2.692,579	2.005.719	13,111.375	0	0	82.349.402
07/01/96	51,162	1,259,194	859	5,200		114,442	110	259.839	1,690,806
07/02/96	32,466			18.935	16.579	82,788		515	151.283
07/03/96	95,784		3.005	86	78,363	****		1,439	178.677
07/05/96	72,649	57,087	82	30.925	4,162	538	1.488	1.949	168.880
07/08/96	50,440		341,375	43,617	73,239	6,009		14,334	529,014
07/09/96	125,450	133,769	25	19,040		124,665		2.765	420.650
07/10/96	48.075		452,137	537		543		3,438	525.745
07/11/96	55,778	22,440		13,835		716,925		7.808	888.459
07/12/96	45,861			5,836	28.468	49,119		2.366	132.387
07/15/96	85,718	1,305,456	238,828	77,138	75,023	54,489		11,530	1,848.247
07/16/96	139,965			34,705		571		1,152	388.427
07/17/96	50,861		17,756	66	38,081	347	67	3,283	110.461
07/18/96	42,082	24,719	1,449	242	23,883	1,869		7,207	101.676
07/19/96	38,026			30,603	7,252	35,169	32	3,645	114.727
07/22/96	113,564	12,502	321,879	318,907	163,035	109,753	986	9.337	1,049,963
07/23/96	152,329		30	4,870	18,465	2,944	500	12.878	192.016
07/24/96			1,320	12,770	11,546	9,346	19,275	1.165	74.573
07/25/96		88,253	401	822	12,254	242,927	·	5.864	366.342
07/26/96			3,936	290	8,809	37,875	10	11,909	190,144
07/29/96			456,505	490,668	231,631	59,330	10,080	22,548	1,494,451
07/30/96				9,920				1,193	86.656
07/31/96			3,772	60,368	22,007	623,299	4,559	5,384	729,770
TOTAL	1,516,644	3,052,564	1,843,359	1,179,380	1,137,887	2,272,948	39,024	391,548	11,433.354
Remaining Balance							(00.00	4004.5:0	04.004.0:0
@7/31/96	9,071,306	13,342,367	35,713,489	1,513,199	867,832	10,838,427	7 (39.024)	(391,548)	21,024.619
	14.3%	18.6%	4.9%	43.8%	56.7%	17.3%	ERR	ERR	13.9%

Bucks Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	3.142.498	5,794.739	3.403,167	0	0	10,866,418	0	0	23.206.822
07/01/96	11,825		****	6.500		76,262		48.898	143.485
07/02/96	24,732			23,669			46	4.144	87.970
07/03/96	8,864		2,192	107				1.360	65.956
07/05/96	33,711	11,591		38,656		1,714		1,335	113,745
07/08/96	9.969	354,049	229,499	54.521		7,704	370	15.576	688.211
07/09/96	25,354			23,800		1,973		4.766	58,762
07/10/96	51.585		15	671		29,397	3,277	4.088	93,496
07/11/96	22,619	71,035		17,294		57,985	443	14,162	184,833
07/12/96	22,179		115,478	7,295		10		1,379	161,409
07/15/96	13,224	311,958	194	96.423		7,035	312	10.008	462.696
07/16/96	11,573			43,381			161	4,157	63,034
07/17/96	13,562		135	83	6,322	****		23,197	43,299
07/18/96	10,655	7,069	538	302	13,073	78,165	1	4,421	114,224
07/19/96	16,640			38,253	27,144	1,193		6.832	90.062
07/22/96	18,127	129,067	1,150	29,352	22,322	3,845		16,645	220,508
07/23/96	17,198		407	6,087		72	50	4,132	34.620
07/24/96	20,628			15,963	2,050			4,616	43,257
07/25/96	7,143	71,513	emme	1,027	29,621	1,591	6,373	4.585	121,853
07/26/96	13,762			363	22,049	420	17,525	6,216	60,335
07/29/96	23,163	76,003	94,719	50,835	37,078	22,111	101	11,522	315,532
07/30/96	16.098			12,400	4,530			1,275	34,303
07/31/96		****	1,510	75,460	8,058	146,418	295	2,714	249,200
TOTAL	407,356	1,032,285	445,837	542,442	361,993	435,895	28.954	196,028	3,450,790
Remaining Balance									
@7/31/96	2,735,142	4,762,454	2,957,330	(542,442	(361,993)	10,430,523	(28,954)	(196,028)	6,670,125
	13.0%	17.8%	13.1%	ERR	ERR	4.0%	ERR	ERR	14.9%

•									
	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	4,535.230	9.690.733	3.886.835	0	0	11.209,997	0	0	29.322.795
07/01/96	33,268		****	5.200		134,067	337	46.042	218,914
07/02/96	17,705			18,935	16,326	2,771	1,029	6.316	63.082
07/03/96				86	675			1,712	13.886
07/05/96	13,803			30,924	45.079			1.881	91.687
07/08/96	18,896	581,372	85.964	43,617	5,442	31,328		9.740	776.359
07/09/96				19.040	1,600	5,917		6,367	59.925
07/10/96		••••	66.582	537	5,278	1,859		5,241	122.372
07/11/96		206,639		13,835	12,301	152,607		2,457	409.643
07/12/96				5,836	8.742	543		4.760	59.832
07/15/96		187,766	11,622	77,138	1,239	8.009	2.051	15,019	389.235
07/16/96			****	34,705	8,050	9,311		3,664	76.311
07/17/96				66	477		3	2,999	44.687
07/18/96				242	568	2,902	507	499	30,329
07/19/96		15,986	****	30,603	30,755	51,382		7,076	187,916
07/22/96		247,877	14,044	23,482	42.849	11,866	****	14,296	400.187
07/23/96				4.870	8,766		5,982	2,875	39,766
07/24/96	•			12,770	4,772	8,330		3,742	54.802
07/25/96	•		1,467	822	4,567	178	4,585	3,173	33.872
07/26/96		108,480	5,352	290	7,348	6.036	40	6,771	166,130
07/29/96		226,667	92,583	40,668	25,929	4,562	255	11,490	433,794
07/30/96			****	9.920	1,979	660	390	3,015	31,259
07/31/96			869	60,368	4,285	376,198		997	538,528
TOTAL	734,428	1,574,787	278,483	433,954	237.027	808,526	15,179	160,132	4,242,516
IOIAL	754,420	1,574,707	2,0,400	400,004	20,,02,	000,020	,		1,2 12,0 10
Remaining Balance									
@7/31/96	3,800,802	8,115,946	3,608.352	(433.954) (237,027)	10,401,471	(15.179)	(160,132)	8.203.036
	16.2%	16.3%	7.2%	ERR	ERR	7.2%	ERR	ERR	14.5%

St. Christophers Cash Summan

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	9.997.030	1,401,974	34.402.699	0	. 0	16.566,706	0	0	62.368.409
07/01/96	56.880	****		18,851				319.887	395,618
07/02/96	9,249			68,639	11,297			16.009	105.194
07/03/96	53,074		210	311	4.656	****		1.972	60.223
07/05/96	14,409			112,103	20,956	64.590	282	5.361	217,701
07/08/96	22,760	89	1,290,414	158,112	9,657	166,607		50.018	1,697,657
07/09/96	346,081			69,020	64,455			1,701.	481,257
07/10/96	45,977			1,945	1.678			317	49.917
07/11/96	22.244			50,152		372,760		2.238	456,346
07/12/96	5,871		5,627	21,154	40,247	94,172		16.764	183.835
07/15/96	51,849	39,341	102,399	279,625	244,692	124,911		14.271	857,088
07/16/96	6,627			125,805	11,667		159	3.156	147,414
07/17/96	15,836			240	5,182		****	5.029	26,287
07/18/96	9,493	318	16,799	876	17,242	533	442	887	46.590
07/19/96	13,205		143,769	110,934	1,217		****	11,796	280,921
07/22/96	29,769	272	24,508	85,122	293,926	308,608		10,619	752.824
07/23/96	32,840	·	+	17,652	13,805			3,078	67,375
07/24/96	19,514			46,292	47,841		15	2.908	116.570
07/25/96	41,106	59	****	2.978	80,115	89	35,668	1,771	161,786
07/26/96	55,881		30,770	1,053	31,566	515,260		9.352	643.882
07/29/96	42,389	38,773	48,421	147,421	30,387	168,988	159	16,645	493.183
07/30/96	61,791			35,961	69,812	66,057	102	1,247	234,970
07/31/96	64,786			218,834	57,109	330,895	224	3.195	675,043
TOTAL	1.021,631	78,852	1,662,917	1,573,080	1,066,459	2,213,470	37,051	498,221	8,151,681
Remaining Balance							(27.054)	(400.004)	+E 000 EE0
@7/31/96	8,975,399	1,323,122	32,739,782	(1,573,080	(1.066,459)	14,353,236	(37.051)	(498,221)	15,802,550
	10.2%	5.6%	4.8%	ERR	ERR	13.4%	ERR	ERR	13.1%

EXHIBIT 4025

File Section Heading:

Assets

File Section Code: File Section Name:

0053
Patient Accounts Receivable - Center City

Step Name:

Review high-dollar accounts at 6/30/96

Step Description:

Perform the following to ascertain that the hospital is properly accounting for high-dollar accounts:

- a. Agree client prepared listing for account balances exceeding \$200,000 on a test basis to the in-house, DNFB and Final Billed accounts receivable detail at year-end.
- b. Review client summarized information which provides a status update on the accounts through August 23, 1996.
- c. Determine that the appropriate contractual allowances have been taken against these high-dollar balance accounts.
- d. Consider the risk that significant unrecorded outliers exist.

Audit Objectives:

Accuracy

Valuation

Step Comments

Completed

Completed By: Last Modified By: Brian W. Christian

Mark D. Kirstein

Date: 09/19/96 10:09:34 AM

Date: 10/03/96 08:51:08 AM

Reviewed

Mark D. Kirstein

10/03/96 08:51:08 AM

Mark for Deletion

DEPOSITION EXHIBIT

4025

10/13/13

Wor	k	ing	Paper	Name:

Center City High Dollar Accounts n0053-558

Working Paper Type		Prepared by Client, External to System					
See the High Dollar	& Credit Balance Audit Sup	plement Bir	nder				
Completed							
Completed By: Last Modified By:	Brian W. Christian Mark D. Kirstein	Date: Date:	09/19/96 04:44:58 PM 10/03/96 12:34:46 AM				
Reviewed	Mark D. Kirstein						
Mark for Deleti	ion						
Modification History:							
Brian W. Christian							

File Section Heading:

Assets

File Section Code:

0053

File Section Name:

Patient Accounts Receivable - Center City

Step Name:

Test old account balances at 6/30/96

Step Description:

Review client summary of accounts greater than 90 days old with balances exceeding \$100,000. Investigate Medicare/Medicaid balances greater than 120 days through client inquiry to determine collectibility. Consider reclassifying old Medicare/Medicaid balances to self-pay and including in the bad debt reasonableness test. Consider uncollectible balances in determining reasonableness of overall accounts receivable allowances

Audit Objectives:

Valuation

Step Comments

Completed

Completed By: Last Modified By: Brian W. Christian

Mark D. Kirstein

Date: 09/19/96 10:09:34 AM

Date: 10/03/96 08:51:08 AM

Reviewed

Mark D. Kirstein

10/03/96 08:51:08 AM

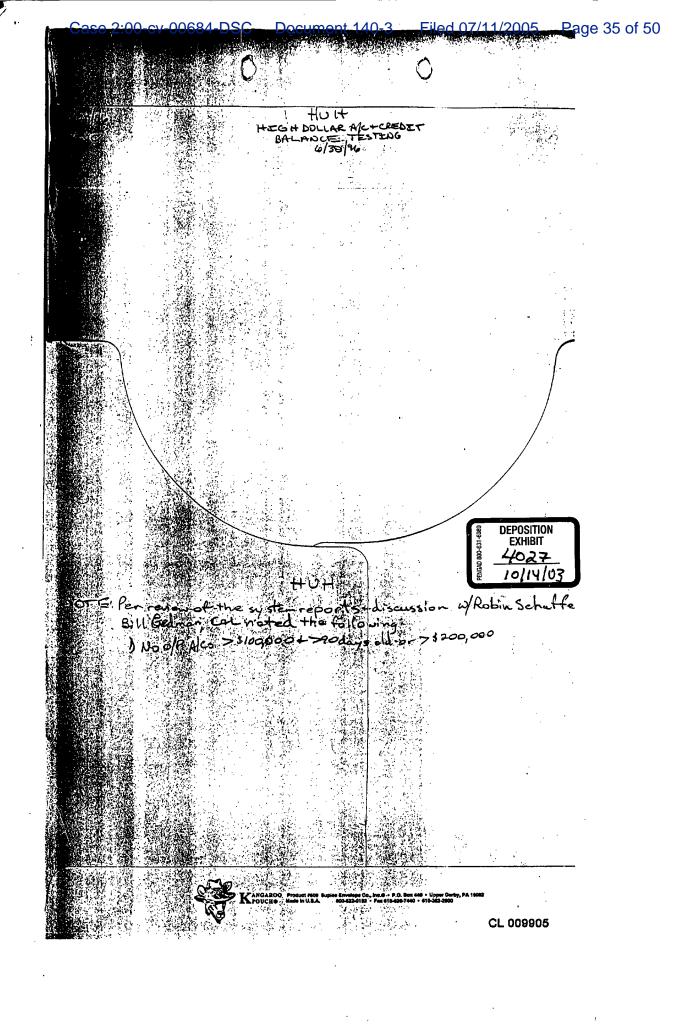
Mark for Deletion

Wo	rk	ing	Pap	er	Na	m	e:		
			_		_				

Center City Old Account Testing

Working Paper Reference:0053-559 Working Paper Type 1: Prepared by Client, External to System See the High Dollar & Credit Balance Audit Supplement Binder						
Completed		 .				
Completed By: Last Modified By:	Brian W. Christian Mark D. Kirstein	Date:	09/19/96 04:45:55 PM 10/03/96 12:34:46 AM			
Reviewed	Mark D. Kirstein					
Mark for Delet	ion					
Modification History:						
Brian W. Christian						

EXHIBIT 4027



SMSLIST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000

1 REPORT #\$IPYE03

DATE 06/30/96 TIME 07:26 P.M. PAGE

```
"INST PLAN NO" POS 002 LEN UUZ | "INST PLAN NO" POS 002 LEN 002 | "ENDCOL "ENDCOL "ENDCOL "ENDCOL "FINAL BILL DATE" HEADING 'FINAL' 'BILL' CHARGES' GRAND TOTALS SUM "BAL TOT CHG AMT" HEADING 'TOTAL' 'CHARGES' GRAND TOTALS SUM CHANGE TOTALS SUM SPACING 01 | "BAL TOT INS BAL" HEADING 'INS' 'BAL' GRAND TOTALS SUM CHANGE TOTALS SUM "BAL TOT INS BAL" HEADING 'INS' 'BAL' CRAND TOTALS SUM
ALLOWNACES A
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                AND
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         ) ) WIDTH 05 HEADING 'AGING'
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              ONDERED BY "FC" CHANGE ACTION P , DECR "BAL ACCT BAL"
WHERE ( "BAL ACCT BAL" GE (200000.00) AND "DSCH DATE" IS (VALUED)
"FINAL BILL DATE" IS (UNVALUED) )
SUBCOLUMNS "DTL CHG AMT" HEADING 'ADJ' 'AMT' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
                                                                                                                                                                 LEN 017 ) HEADING 'NAME' GRAND TOTALS CNT
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    GRAND TOTALS SUM
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           SPACING UI

"BAL PT BAL" HEADING 'PATIENT' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01

"BAL ACCT BAL" HEADING 'ACCOUNT' 'BALANCE' GRAND TOTALS SU
CHANGE TOTALS SUM SPACING 01

( ( 06/30/96 - "FINAL BILL DATE" ) ) WIDTH 05 HE
                                                                                                                                                                                                                                                                        "INSI CO CD"
                                                                                                                                                                                                                                                                                                                                                                                                                                                SPACING 00
                                                                                                                                                                                                                                                                           SPACING 01
```

	INAL BILLED	DAYS RECEIVED AND	10 10 10 10 10 10 10 10 10 10 10 10 10 1	<318833.88>	
	ALLOWNAGES AND AGING - INPATIENT DISCHARGED NOT FINAL BILLED	ACCOUNT AGING BALANCE DAYS	325166.88	225166.88 **** (2 98.03 %:	
	- INPATIENT DI	PAT I ENT BALANCE	88.98	89.88 3:	
	SES AND AGING	INS	325077.00	325166.88 325077.00	
	ALLOWNAC	TOTAL CHARGES	325166.88	325166.88	
ricus	CONTRACTUAL	FINAL	36 34 day		
Z KEPOKI "SIFIEUS	SES > 200,000, CONTRACTUAL	F INS ADMIT	6 630 04/15/96 3cl (fall) 325166.88 3 00 05/24/96 00		
DATE 06/30/96 TIME 07:26 P.M. PAGE	HIH FISCAL YEAR 96 REPORT - BALANCES	PATIENT NAME NUMBER	TER	CHANGE TOTALS FOR "FC" = G CNT: SUM:	
ď	Ī	=		553	

6-throated (Pimblusement + 10,318 + 1

151E, Asat 8/28/96, there were no receipts on this A/C.
- Overall manual allowance percentage for MADNTB + It is 74.9%, Perdiscussion w/Robin Schaffer, the International allowance percentage for MADNTB + It is 74.9%, Perdiscussion w/Robin Schaffer, the International allowance percents a case.

- Overall manual allowance percentage for MADNTB + It is patient represents a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is larger than the fact this patient represents a case.

- Overall manual allowance percentage for MADNTB + It is patient represents a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percent is a case.

- Overall manual allowance percentage for MADNTB + It is Allowance percentage fo

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

Document 140-3 Case 2:00-cv-00684-DSC C-Overall manual allowance por contage for Miscellaneous HMO contracts ALLOWNACES AND AGING - INPATIENT DISCHARGED NOT FINAL BILLED < 1374/828,08> <324,808.0C> ACCOUNT BALANCE 433876.08 433876.08 Something the state of 199.98 199.98 433876.08 433676.10 433676.10 433876.08 the and the contract Hiday. HUH FISCAL YEAR 96 REPORT - BALANCES > 200,000, CONTRACTUAL 3 REPORT #\$ IPYEO3 F INS ADMIT DATE 06/30/96 TIME 07:26 P.M. PAGE 36196814 NELSON JANIE CHANGE TOTALS FOR "FC" = 3 GNT: SUM: PATIENT NAME NUMBER H. 59,048

DNFB aIH is 77.000 Additionally, based on subsequent recolpts are adequately reserved. C+L does not take exception t the actual rein bussement was

lecripts from Keyslone

CL8812

Trising Labore 7,158,30-

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

H0A2	ALLOWNACES AND AGING - INPATIENT DISCHARGED NOT FINAL BILLED	PATIENT ACCOUNT AGING ADJ BALANCE BALANCE DAYS AMT	289.86 759042.96 ******
	ES AND AGINO	INS BAL	758753.10
	ALLOWNAC	TOTAL	759042.96 758753.10
1 PYE03	200,000, CONTRACTUAL	FINAL BILL	
4 REPORT #\$1PYE03	٨	PLAN DSCH	
DATE 06/30/96 TIME 07:26 P.M. PAGE	HUH FISCAL YEAR 96 REPORT - BALANCES	PATIENT NAME NUMBER	GRAND TOTALS CNT: 2 SUM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

H0A2

5 REPORT *\$ IPYE03

DATE 06/30/96 TIME 07:26 P.M. PAGE * END OF SMSLIST REQUEST *

```
EADING 'LAST PAY' 'DATE'
:TION P , DECR "BAL ACCT BAL"
IN (100000.00 THRU 199999.00) AND "LAST ACTV DATE"
                                                                                                                                                                                                                                                     CING 00 ADTIENT' 'NAME' GRAND TOTALS CNT
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       HEADING 'INSURANCE' 'BALANCE' GRAND TOTALS SUM
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    'ACCOUNT' 'BALANCE' GRAND TOTALS SUM
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              ATIENT' 'BALANCE' GRAND TOTALS SUM
                                              SMSLIST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000 LIME SPACING 0 SUPPRESS
REQUEST TITLE
'HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM ITE - OUTPATIENT' FOOTING
ITE - OUTPATIENT' FOOTING
'PLEAS BELIVER TO BILL GEDMAN 3RD FLOOR CLARK BUILDING'
COLUMNS "PT NO WOSCO" HEADING PATIEN' 'MILMSE'
                                                                                                                                                                                            FLOOR CLARK BUILDING'
                                                                                                                                                                                                                                                                                                                                                          SPACING 01 , "INST CO CD"
1 REPORT #$0BYE05
DATE 06/39/96 TIME 07:30 P.M. PAGE
```

DATE 06/30/96 TIME 07:30 P.M. PAGE 2 REPORT #\$0BYE05 0201: NO DATA QUALIFIED FOR THIS SMSLIST REQUEST

H0A2

3 REPORT #\$0BYE05

DATE 06/30/96 TIME 07:30 P.M. PAGE * END OF SMSLIST REQUEST *

```
PATIENT ' NAME' GRAND TOTALS CNT
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  ADING 'INSURANCE' 'BALANCE' GRAND TOTALS SUM
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           HEADING 'FINAL' 'BILL'
HEADING 'TOTAL' 'CHARGES' GRAND TOTALS SUM
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            ING 01
DING 'ACCOUNT' 'BALANCE' GRAND TOTALS SUM
ING 01
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      GRAND TOTALS SUM
                                       SMSLIST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000 LINE SPACING O SUPPRESS REQUEST TITLE HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM
1 REPORT #$AMYE05
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            HEADING 'ADMIT' 'DSCH' SPACING 01 ,
DATE 06/30/96 TIME 08:22 P.M. PAGE
```

	•												
	- INPATIENT ACCOUNTS RECEIVABLE	ACCOUNT BALANCE	196984.55	178571.30	124581.15	117803.00	115438.00	114770.00	113454.00	109871.00	109830.00	109040.00	105644.00
H0A2	PATIENT ACCO	PAT I ENT BALANCE	3372.75	.00	465.00	397.00	00.899	00.	44565.70	00.	00.	10419.05	00.
		INSURANCE BALANCE	193611.80	178571.30	124116.15	117406.00	114770.00	114770.00	68888.30	109871.00	109830.00	98620.95	105644.00
	FINAL BILL DATE	TOTAL CHARGES	197029 . 49	424595.36	263572.05	260216.15	167442.25	281109.75	277752.65	476005.20	431727.00	175500.14	357853.81
E05	AYS FROM	FINAL	02/29/96	02/01/96	10/18/93	12/19/95	02/11/96	11/24/95	12/01/94	10/18/95	ħ6/90/60	96/10/40	08/27/95
2 REPORT #\$AMYE05	> 100,000, 90 DAYS FROM	INS ADMIT	01/23/96 02/22/96	10/16/95 12/23/95	05/06/93 10/08/93	11/01/95 12/13/95	01/16/96 02/14/96	10/09/95 11/11/95	10/17/94 11/26/94	08/21/95 10/10/95	07/05/94 09/02/94	03/08/96 03/27/96	06/21/95 08/23/95
2 RE	100	INS PLAN	A30	8888	A583	8888	8කී88	8888	8888	8888	8888	8868	85.50 95.50
		FO	⋖	∢-	<	∢	∢	∢	∢	∀ س	∢ z	∢	∢
P.M. PAGE	- BALANCES		, RONALD	, ROSLYN	, CATHER INE	IAN , CAROL	, CHR I ST I NE	ROBERT	, ANN	ON , MARGARE, A	E ,BENJAMIN	, ALVIN	RG , ALLEN
08:22	REPORT	PAT I ENT	LITTLE	YUSSEN	TOWNES	FETTER	BESACK	FELLIN		CHARLT	ВАЅНОRI	LENOX	COLDBE
06/30/96 TIME 08:22	ISCAL YEAR 96 REPORT	PATIENT PATIENT NUMBER NAME	35682764 LITTLE	35284892 YUSSEN	31353535 TOWNES	35349935 FETTERMA	35637818 BESACK	35239458 FELLIN	33564360 WEBER	35001221 CHARLTON	33099052 BASHORE	35890508 LENOX , ALVIN	34725127 GOLDBERG ,ALLEN

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

H0A2	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE	INSURANCE PATIENT ACCOUNT BALANCE BALANCE	1312803.85 1336099.50 59887.50 1395987.00
	FINAL B	TOTAL	3312803.85
AMYE05	0 DAYS FROM	FINAL	
M. PAGE 3 REPORT #\$AMYE05	BALANCES > 100,000, 90 DAYS FROM	F INS ADMIT	·
DATE 06/30/96 TIME 08:22 P.M.	HUH FISCAL YEAR 96 REPORT -	PATIENT PATIENT NUMBER NAME	CHANGE TOTALS FOR "FC" = A CNT: 5UM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

	<u>"</u>			
	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE	ACCOUNT BALANCE	102885.38	102885.38
H0A2	PATIENT ACCO	PATIENT BALANCE	25.68	25.68
	.L. DATE - 1N	TOTAL INSURANCE CHARGES BALANCE	102859.70	101625.38 102859.70
	FINAL BIL	TOTAL CHARGES	101625.38	101625.38
,E05	AYS FROM	FINAL BILL	10/11/95 10/25/95 10/21/95	
4 REPORT *\$AMYE05	BALANCES > 100,000, 90 DAYS FROM	F INS ADMIT	10/11/95 10/21/95	
	ES > 10(F INS	8 A55 B11 00	
P.M. PAGE	1		NAOL,	æ
. 08:22	REPORT	PATIENT PATIENT NUMBER MAME	KOPACZ	"FC" E
DATE 06/30/96 TIME 08:22 F	HUH FISCAL YEAR 96 REPORT	PAT LENT NUMBER	35266493 KOPACZ	CHANGE TOTALS FOR "FC" = CNT: 1 SUM:
DAT	3			SCAL

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

H0A2	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE	PATIENT ACCOUNT BALANCE BALANCE	.00 189247.97	22.47 153341.47	.00 119337.80	.00 108058.16	19.26 106758.41	41.73 676743.81
	L DATE - INPAT	INSURANCE BALANCE	189247.97	153319.00	119337.80	108058.16	106739.15	676702.08
	FINAL BIL	TOTAL	189247.97	74.1964.97	119337.80	108279.45	129183,41	1288013.60
/E05	AYS FROM	FINAL	10/23/95	01/16/96	09/25/95	02/15/94	03/20/96	
5 REPORT #\$AMYE05	06 '000'	F INS ADMIT	09/23/95 10/17/95	08/29/95 01/05/96	09/13/95 09/21/95	11/10/93 02/07/94	02/28/96 03/12/96	
5 RE	700	₹. ₹.	E339	88888	85888	88888 v	88888	
8:22 P.M. PAGE	EPORT - BALANCES > 100,000, 90 DAYS FROM		ESLOCK ,CATHER! C E33 00 00	CK , FILMORE C	ESLOCK , CATHER! C E33	•	ATTERY , MILDRED C C24 00 00 00 00	ن ا ا
DATE 06/30/96 TIME 08:22	HUH FISCAL YEAR 96 REPORT	PATIENT PATIENT NUMBER NAME	35168244 CHESLOCK	35053032 MACK ,F	35117399 CHESLOCM	32132342 WATERS	35838705 SLATTERY	CHANGE TOTALS FOR "FC" = CNT: 5 SUM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

DATE 06	DATE 06/30/96 TIME 08:22 P	E 08:22 P	.M. PAGE	6 REI	6 REPORT #\$AMYE05	E05			*H0A2*		
HUH FIS	HUH FISCAL YEAR 96 REPORT	S REPORT	- BALANCES	3 > 100	BALANCES > 100,000, 90 DAYS FROM	AYS FROM	FINAL BILI	DATE - INP.	ATIENT ACCO	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE	
	PAT I ENT NUMBER	PATIENT PATIENT NUMBER NAME		F INS ADMIT	ADM I T DSCH	FINAL	TOTAL	INSURANCE BALANCE	PAT I ENT BALANCE	ACCOUNT BALANCE	
	35535384 GROOME	GROOME ,	, L I NDA	E E33	12/11/95 12/29/95	96/61/10	171884.81	171849.50	35.31	171884.81	
	35808732	SPAULDIA	35808732 SPAULDING , DOUGLA E EO7 F92 F92 F58		02/20/96 03/04/96	03/08/96	124501.33	124459.60	00.	124459.60	
	33356213	MILLER ,	33356213 MILLER ,GARRISON	88888 u	08/22/94 10/03/94	10/24/94	327708.45	119980.90	57.00	120037.90	
	33970914	33970914 COSELLA	, DI ANNE	я 2588 8288	01/11/95 01/26/95	01/31/95	100592.73	100484.55	00.	100484.55	
CHANGE CNT: SUM:	CHANGE TOTALS FOR "FC" = E GNT: &UM:	"FG" = E	ы				724687.32	516774.55	92.31	516866.86	

Case 2:00-cv-00684-DSC

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

Document 140-3

H0A2	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE	INSURANCE PATIENT ACCOUNT BALANCE BALANCE BALANCE	185780.40 696.57 186476.97	131901.88 218.28 132120.16	122124.94 ,00 122124.94	.00 111351.25	551158.47 914.85 552073.32
	FINAL BILL D.	TOTAL INS	402648.17 18	176972.28 13	01/19/96 1128669.04 123	122188.45 11	1830477.94 55
E05	AYS FROM	F I NAL B I L L	02/29/96	02/27/95		12/19/94	
7 REPORT *\$AMYE05	,000, 90 D	ADM IT DSCH	07/21/95 02/23/96	12/01/94 02/10/95	07/19/95 01/05/96	09/30/94 11/08/94	
P.M. PAGE 7 RE	- BALANCES > 100,000, 90 DAYS FROM	F INS ADMIT	MILDRED F F92 F58 A65	ATHEL T F F92 F58 E33	CHRISTINE F F92 F58 G30	ATHEL T F F92 F58 E33 00	la.
DATE 06/30/96 TIME 08:22 P	HUH FISCAL YEAR 96 REPORT	PATIENT PATIENT NUMBER NAME	34874602 DUGAN ,M	33798610 GROSE ,A	34830976 JORDAN ,	33523762 GROSE ,A	CHANGE TOTALS FOR "FC" = F CNT: SUM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING